

## § 1.132-0

## 26 CFR Ch. I (4-1-12 Edition)

### § 1.132-0 Outline of regulations under section 132.

The following is an outline of regulations in this section relating to exclusions from gross income for certain fringe benefits:

#### *§ 1.132-0 Outline of regulations under section 132.*

#### *§ 1.132-1 Exclusion from gross income for certain fringe benefits.*

##### § 1.132-1 (a) In general.

##### § 1.132-1 (b) Definition of employee.

- (1) No-additional-cost services and qualified employee discounts.
- (2) Working condition fringes.
- (3) On-premises athletic facilities.
- (4) De minimis fringes.
- (5) Dependent child.

##### § 1.132-1 (c) Special rules for employers—Effect of section 414.

##### § 1.132-1 (d) Customers not to include employees.

##### § 1.132-1 (e) Treatment of on-premises athletic facilities.

- (1) In general.
- (2) Premises of the employer.
- (3) Application of rules to membership in an athletic facility.
- (4) Operation by the employer.
- (5) Nonapplicability of nondiscrimination rules.

##### § 1.132-1 (f) Nonapplicability of section 132 in certain cases.

- (1) Tax treatment provided for in another section.
- (2) Limited statutory exclusions.

##### § 1.132-1 (g) Effective date.

#### *§ 1.132-2 No-additional-cost services.*

##### § 1.132-2 (a) In general.

- (1) Definition.
- (2) Excess capacity services.
- (3) Cash rebates.
- (4) Applicability of nondiscrimination rules.
- (5) No substantial additional cost.
- (6) Payments for telephone service.

##### § 1.132-2 (b) Reciprocal agreements.

##### § 1.132-2 (c) Example.

#### *§ 1.132-3 Qualified employee discounts.*

##### § 1.132-3 (a) In general.

- (1) Definition.
- (2) Qualified property or services.
- (3) No reciprocal agreement exception.
- (4) Property of services provided without charge, at a reduced price, or by rebates.
- (5) Property or services provided directly by the employer or indirectly through a third party.
- (6) Applicability of nondiscrimination rules.

##### § 1.132-3 (b) Employee discount.

- (1) Definition.
- (2) Price to customers.
- (3) Damaged, distressed, or returned goods.

##### § 1.132-3 (c) Gross profit percentage.

- (1) In general.
- (2) Line of business.
- (3) Generally accepted accounting principles.

##### § 1.132-3 (d) Treatment of leased sections of department stores.

- (1) In general.
- (2) Employees of the leased section.

##### § 1.132-3 (e) Excess discounts.

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- (1) Applicability.
- (2) Definition.
- (3) Aggregation of two-digit classifications.

##### § 1.132-4 (b) Grandfather rule for certain retail stores.

- (1) In general.
- (2) Taxable year of affiliated group.
- (3) Definition of “sales”.
- (4) Retired and disabled employees.
- (5) Increase of employee discount.

##### § 1.132-4 (c) Grandfather rule for telephone service provided to pre-divestiture retirees.

##### § 1.132-4 (d) Special rule for certain affiliates of commercial airlines.

- (1) General rule.
- (2) “Airline affiliated group” defined.
- (3) “Qualified affiliate” defined.

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##### § 1.132-4 (g) Relaxation of line of business requirement.

##### § 1.132-4 (h) Line of business requirement does not expand benefits eligible for exclusion.

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- (2) Trade or business of the employee.

##### § 1.132-5 (b) Vehicle allocation rules.

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- (3) Provision of a vehicle and chauffeur services.

##### § 1.132-5 (c) Applicability of substantiation requirements of sections 162 and 274(d).

- (1) In general.
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- (1) In general.
- (2) Period for use of safe harbor rules.

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##### § 1.132-5 (f) Safe harbor substantiation rule for vehicles not available to employees for personal use other than commuting.

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- (1) In general.

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  - (3) Discriminating classifications.
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